



**REAL ESTATE EXCISE TAX  
SUPPLEMENTAL STATEMENT**  
(WAC 458-61-150)

This form must be submitted with the Real Estate Excise Tax Affidavit (FORM REV 84 0001A) for claims of tax exemption as provided below. Completion of this form is required for the types of real property transfers listed in numbers 1-5 below. Only the first white page of this form needs original signatures. A notary's signature is only required for Items 3 and 5.

**AUDIT:** The transfer referred to on this document is subject to audit by the Department of Revenue under RCW 82.45.150.

**PERJURY:** Perjury is a class C felony which is punishable by imprisonment in a state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

The persons signing below do hereby swear under penalty of perjury that the following is true (check appropriate statement):

1. ☐ **DATE OF SALE:** (WAC 458-61-090)

I, (print name) \_\_\_\_\_, certify that the \_\_\_\_\_  
(type of instrument), dated \_\_\_\_\_, was delivered to me in escrow by \_\_\_\_\_  
(seller's name). **NOTE:** Attorney, escrow agent, title company agent, or title insurance company agent named here must sign below and indicate name of firm. No notary is required. The payment of the tax is considered current if it is not more than 90 days beyond the date shown on the instrument. If it is past 90 days, interest and penalties apply to the date of the instrument.

2. ☐ **GIFTS:** (WAC 458-61-410) **One of the following must be checked. (NOTE: For gifts, both Grantor and Grantee must sign below. No notary is required.)**

☐ A. **NO DEBT.** Grantor gifts property which has no underlying debt.

☐ B. **THERE IS DEBT, BUT GRANTOR CONTINUES TO MAKE PAYMENTS.** Grantor gifts property to Grantee and will continue to make all payments on debt of \$\_\_\_\_\_. **(please state total debt, not monthly payment)** Grantee will not be making any payments on the debt for which the Grantor is liable.

☐ C. **OTHER GIFT TRANSFERS.** Grantor gifts the equity portion of the value of the property to the Grantee. Grantee will make payments toward the debt of \$\_\_\_\_\_ **(please state total debt, not monthly payment)** for which the Grantor is liable. In addition, Grantee will pay the Grantor \$\_\_\_\_\_. The transaction is taxable to the total of any consideration, including debt.

3. ☐ **INCORPORATOR:** (WAC 458-61-375 (2G)).

I, (print name) \_\_\_\_\_, am acquiring the subject property on behalf of (print corporation name) \_\_\_\_\_. Such corporation is currently being formed. **NOTE:** Grantee must sign below. Signature must be notarized.

4. ☐ **IRS "TAX DEFERRED" EXCHANGE:** (WAC 458-61-480)

I, (print name) \_\_\_\_\_, certify that I am acting as an Exchange Facilitator in transferring real property to \_\_\_\_\_ pursuant to IRC Section 1031, and in accordance with WAC 458-61-480. **NOTE:** Exchange Facilitator must sign below. No notary is required.

5. ☐ **NOMINEE:** (WAC 458-61-550)

I, (print name) \_\_\_\_\_, am acquiring the subject real property as nominee on behalf of (print name of third party principal) \_\_\_\_\_ on (date of conveyance) \_\_\_\_\_. **NOTE:** Grantee and principal must sign below. Both signatures must be notarized on or prior to the date of the conveyance to nominee. This statement must be attached to the Real Estate Tax Affidavit for transfer from nominee to principal.

**Grantor/Nominee/Exchange Facilitator Signatures:**

\_\_\_\_\_

**Grantee/Principal/Incorporator Signatures:**

\_\_\_\_\_

For tax assistance, visit <http://dor.wa.gov> or call (360) 570-3231. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call 1-800-451-7985.

REV 84 0002 (04/05/04)

**NOTARY:** Required only for Incorporator (Item 3) or Nominee (Item 5).

Subscribed and sworn to me this \_\_\_\_\_  
day of \_\_\_\_\_, \_\_\_\_\_,

\_\_\_\_\_, Notary Public  
(Signature)

\_\_\_\_\_  
(Print Name)

in and for the state of \_\_\_\_\_  
residing at \_\_\_\_\_

COUNTY TREASURER



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\_\_\_\_\_, Notary Public  
(Signature)

\_\_\_\_\_  
(Print Name)

in and for the state of \_\_\_\_\_  
residing at \_\_\_\_\_

COUNTY ASSESSOR



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\_\_\_\_\_, Notary Public  
(Signature)

\_\_\_\_\_  
(Print Name)  
in and for the state of \_\_\_\_\_  
residing at \_\_\_\_\_



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\_\_\_\_\_, Notary Public  
(Signature)

\_\_\_\_\_  
(Print Name)

in and for the state of \_\_\_\_\_  
residing at \_\_\_\_\_

\_\_\_\_\_  
TAXPAYER